



FY2011 PERFORMANCE PLAN
Office of the District of Columbia Auditor

MISSION

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its responsibilities by auditing the accounts and programs of the government to ensure that effective programmatic and budgetary decisions are made.

SUMMARY OF SERVICES

ODCA examines the use of public funds, evaluates District government programs and activities, and provides analyses and recommendations to assist the Council in making effective oversight, programmatic, and budgetary decisions. ODCA works to improve the economy, efficiency, and effectiveness of the District government through financial audits, program reviews and evaluations, special inquiries, and other services. ODCA's activities are designed to ensure the District government's accountability to the Council and the taxpayers of the District of Columbia.

ODCA adheres to generally accepted government auditing standards (GAGAS) established by the Comptroller General of the United States, United States Government Accountability Office. These professional standards provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence. Accordingly, to ensure compliance with GAGAS, ODCA has established activities to: (1) establish a system of quality control that is designed to provide ODCA with reasonable assurance that its personnel comply with professional standards and applicable legal and regulatory requirements; and (2) maintain professional competence through continuing professional education.

AGENCY WORKLOAD MEASURES

MEASURE	FY 2009 Actual	FY2010 YTD
% of audit work papers reviewed and signed-off by ODCA management. ¹	92%	99%
% of staff meeting GAGAS professional education requirements. ²	100%	100%

OBJECTIVE 1: Increase the Certified Business Enterprise expenditure monitoring oversight and audit program.

¹ GAGAS require that all audit organizations establish a system of quality control that is designed to provide the audit organization with reasonable assurance that its personnel comply with professional standards and applicable legal and regulatory requirements. (GAGAS 3.50(a)) This measure is tracked by senior ODCA management through a documented review and sign-off on all audit work papers through ODCA's audit software "TeamMate" audit suite. This measure is also tracked, documented and evaluated externally through an independent Peer Review conducted every three years.

² GAGAS require that audit organizations maintain professional competence through continuing professional education. (GAGAS 3.46). This measure is tracked by the ODCA Assistant Deputy Auditor on a quarterly basis. Additionally, this measure is also tracked, documented and evaluated externally through an independent Peer Review conducted every three years.



INITIATIVE 1.1: Streamline and improve the monitoring of Certified Business Enterprise expenditure monitoring and reporting.

The ODCA will increase the Certified Business Enterprise expenditure monitoring oversight and audit program to accurately determine: (1) whether District agencies are meeting their target goals for expending local funds with certified local and small businesses operating in the District, (2) whether private developers are meeting target goals for expending local funds with certified local, small, and disadvantaged businesses pursuant to their agreements with the District, and (3) whether the Department of Small and Local Business Development, through their performance, is improving the delivery of services to local and small business providing services in the District fiscal year 2011. The Auditor will analyze expenditure data on a quarterly basis during fiscal year 2010 and compile an annual report of FY 2011 expenditures by District agencies and private developers and publish this report during the first quarter of FY 2012.

OBJECTIVE 2: Increase the Economic Development audit program.

INITIATIVE 2.1: Improve oversight of Economic Development Projects within the District of Columbia.

The ODCA will improve the monitoring and oversight of Economic Development Projects and conduct a number of statutory audits during fiscal year 2011, and ongoing, to determine whether Economic Development Projects conducted in the District of Columbia are meeting statutory requirements established under the Compliance Unit Establishment Act of 2008. The Auditor will publish audit reports, including recommendations for improvement, detailing whether Economic Development Projects conducted in the District of Columbia met statutory requirements established under the Compliance Unit Establishment Act of 2008.

PROPOSED KEY PERFORMANCE INDICATORS

Measure	FY 2009 Actual	FY 2010 Target	FY 2010 Actual	FY 2011 Projection	FY 2012 Projection	FY 2013 Projection
Dollar value of potential savings or increased revenues, and or unsupported costs identified from audits. ³	\$19.9 Million	\$12 Million	Not Available	\$13 Million	\$14 Million	\$15 Million
Percent of financial, performance and mandatory and compliance audits completed within required time frame.	70%	125%	Not Available	100%	100%	100%
Number of financial, performance, and recommendation compliance audit reports issued.	27	27	Not Available	30	32	33
Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from the Office of the D.C. Auditor each quarter.	37	Not Available	Not Available	37	37	37

³ Dollar value of potential savings or increased revenues, and questioned or unsupported costs identified from audits are quantified in published audit reports.